

1987

232 of 1907

1.2

(2 B)

procedure for the recovery of tax on vacant
sites & houses in village revenue

Previous references.

File No. 232-0)

1907.

Serial Nos. 1-2

Later references.

(Local)

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 152

Part B. for April 1908

SUBJECT.

Procedure for the recovery of tax on vacant sites & houses in village unions

1. From the Presd. of the 13th Div. Circular No. 275 of 16th 07
which instructions as to whether the formulae prescribed for the recovery of house-tax have to be followed in recovering the tax on vacant sites & houses in unions from their defaulters.
2. To do ; Presd. of Other Div. 13th & Compt. No. 9935-43 of 4-4-08
Issues instructions in re the collection of tax refd to

GENERAL AND REVENUE SECRETARIAT

(Local Board)

NOTES.

File No. 232
07

FILE HEADING.

Procedure for the recovery of tax on Vacant Sites and Kanas in Village Unions...

From

The President District Board, Chittaldong

No. 275 Dated 16.12.07 Received 17.12.07

Diary No. 4247

Enclos.

Spare Copies.

Serial No. /

BRIEF ABSTRACT OF LETTER.

Solicits instructions as to whether the formalities prescribed for the recovery of house tax have to be followed in the case of recovering the tax on Vacant sites and Kanas in Unions from the defaulters of payment of such taxes.

NOTES AND ORDERS.

U. Para 54 of the Rules framed under the Local Boards Regulation lays down the procedure for the recovery of ^{assess} house tax but no special procedure has been laid down for the recovery of tax on Vacant building sites & huties.

✓
DB File No. 232 of 1907-08

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^{arrears of}
The tax on vacant building sites in Government Villages, which are not Unions, is levied in the same manner as the arrears of land revenue

The formalities observed for the recovery of arrears of land revenue are gone through for recovering the arrears of tax on vacant building sites in Government Villages

Submitted for orders, ~~as to whether the procedure followed in Government Villages may be followed in Unions by the agency of the District Board~~ ^{It seems reasonable}
K.P. 58 _{30/12} that the same procedure _{28.12.07} that is adopted for the recovery of House tax in Unions should be followed in collecting the tax on vacant building sites -
Subs for orders of the Dewan is the 1st Councillor.

DB

21/08

I shall feel obliged by the Secy pointing out this output which seems rather important & complicated - def-action may be necessary

Ths for Jod.

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The procedure prescribed in rule 54 of the L. B. Rules relates to the recovery of house tax, including taxes on shops & warehouses.

It does not appear that ^{vacant} housesites and Kanas come under the term "house", and that they do not, ^{so} is borne out by the fact that they are not liable to house tax under Sec 20 of the L. B. Regn. but are liable to the old Mohatarfa. The order of Dec^r 1904 assigns "the revenue from vacant building sites to the D^r Board ^{for} for the benefit of the unions." It seems to me that this assignment does not convey to the D^r Board the administrative control ^{and the right to levy it} over the tax, - as ^{in the case of} ~~over~~ the house tax levied in unions - but only makes the D^r Fund entitled to the revenue derived by Govt from this tax. I ~~would~~ therefore think that the recovery of the tax on vacant house sites and Kanas in Unions vests in the Revenue authorities under the Mohatarfa and Land Revenue rules and that after such recovery the amount should

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tax will ^{necessarily} include the right to demand
and collect the same, but not the
power to adopt any coercive measures
such as distraint &c. Such powers
can only be conferred by Special
legislation. When this is wanting the
grantee will have to have recourse
to the ordinary remedy of a civil
suit. But when grant of the whole
or part of a revenue which the Govt.
has been deriving from a particular
source, will not necessarily divest
the Govt of its power of recovering
and handing over the same to the
grantee.

S. Narayana Rao
Govt. Adv.

10.2.08.

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70

The President, D. P. D. Chittal Jung } N^o 9935-43
" Comptroller } dated 4.4.08
" Presidents of other D. P. D. })

Directs that the tax on vacant building
sites and houses in Unions should be collected
by the Revenue Department and paid into
the Treasury and the Treasury officer should
credit the amounts by book transfer
to the Funds of the respective Local bodies.

4 May 08

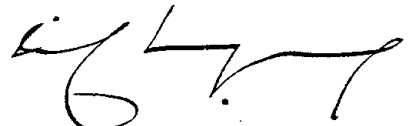
S.P. 5413-30/51-11 LB dated 23rd December 1904,

2 in the ~~hooked~~
files

I solicit the favor of instructions being issued as to whether all the formalities prescribed for the recovery of the house tax may be followed in respect of the taxes in question or of any amount specially assigned by Government for the use of Unions.

I have the honor to be,
sir,

Your most obedient servant,



President

LB File No. ²³² 07
Serial No. 2

Diary No. of letter replied to 4247

Proceedings of the Government of His Highness
the Maharaja of Mysore.

GENERAL AND REVENUE
SECRETARIAT.

()

READ—

, the

190

Date of issue

11.4.08

Signed by

M

Letter no. 275 dated
the 16th December 1907 from
the President of the District
Board of Chittaldong soliciting
instructions as to whether the
procedure prescribed in

~~ORDER THEREON.~~ No.

rule 54 of the rules issued
under the L. B. Regulation for
the recovery of house tax^{in Unions} has
to be followed^{also} in the case of
recovering the tax on vacant
building sites and Kanasⁱⁿ
Unions, the revenue from which

over

Compd 31/3/08

SUBJECT

have been ^{Specialty} assigned by Government
for the benefit of the Union,
concerned, in accordance with
G.O. N^o (5413-30)-51-11/LB.
dated 23rd December 1904.

Order thereon 9935-43 - 27/4.4.08.
L83232-07
The President is

informed that the assignment
from tax on building sites & Kansas.
If the revenue does not convey
to the District Board the administrative
control over the tax and the
right to levy it ^{by summary process} as in the case
of house tax but only makes
the Board entitled to the revenue
derived by Government from this tax.

2 ~~The course to be pursued~~

~~is that~~ the Revenue Department should therefore
~~shall~~ continue to collect the

tax and pay the collections
into the Treasury and the
Treasury officer under the
directions of the Comptroller

~~shall~~ credit the amounts by book

transfer to the funds of the respective local bodies.

22 11/3/08. Secretary. 29915100. 20 copies made.
122 20/3

To

The Pres. of the Bd. of the
... the President
of the Bd.
Comptroller
may be.

3/1/08

11/3/08

*Proceedings of the Government of His Highness the Maharaja of Mysore,
Local Funds and Sanitary (Local Boards), dated 4th April 1908.*

READ—

Letter No. 275, dated the 16th December 1907, from the President of the District Board of Chitaldrug, soliciting instructions as to whether the procedure prescribed in Rule 54 of the rules issued under the Local Boards Regulation for the recovery of house tax in Unions has to be followed also in the case of recovering the tax on vacant building sites and kanas, the revenue from which has been specially assigned by Government for the benefit of the Unions concerned in accordance with Government Order No. 5413-30—L. B. 51-11, dated 23rd December 1904.

No. 9335-43—L. B. 232-07-2, DATED BANGALORE, 4TH APRIL 1908.

ORDER THEREON.—The President is informed that the assignment of the revenue from tax on building sites and kanas does not convey to the District Board the administrative control over the tax and the right to levy it by summary process as in the case of house tax but only makes the Board entitled to the revenue derived by Government from this tax.

2. The Revenue Department should therefore continue to collect the tax and pay the collections into the Treasury, the Treasury Officer under the directions of the Comptroller crediting the amounts by book transfer to the Funds of the respective Local Bodies.

C. S. BALASUNDARAM IYER,
Offg. Secy. to Govt., Gen. & Rev. Depts.

To—The President, District Board, Chitaldrug.
The Presidents of other District Boards.
The Comptroller, Mysore Government.

Ed.—C. P. S.